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## Taxpayers Must Update Addresses by Dec. 5 to Receive Child Credit Checks This Year

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WASHINGTON — IRS Commissioner Mark W. Everson reminded taxpayers they have until Dec. 5 to claim undelivered checks from this summer's advance child tax credit. After the December cut-off, taxpayers cannot claim the money until they file their tax returns next year.

"Time is running out to get an advance credit check," Everson said. "I encourage taxpayers to visit IRS.gov to see if they have an undelivered check from the advance child tax credit mail-out."

Taxpayers need to update their addresses with the IRS by Dec. 5 so their checks, which total more than \$50 million, can be reissued. Taxpayers who miss the cutoff won't miss their child tax credit, however, they simply claim the credit when they complete their 2003 tax return.

"Our Web site makes it easy for taxpayers to track undelivered checks," Everson said. "Our goal is to get this money back in the hands of the people it belongs to, and we want to get the checks out as soon as possible."

IRS.gov gives taxpayers a way to track their advance child tax credit by using "Where's My Advance Child Tax Credit?" available through the IRS home page. Taxpayers enter information including their Social Security number, their filing status (such as single or married filing jointly) and the number of exemptions shown on their 2002 tax return.

"All we need is a good address," Everson said. "As soon as we get the correct address we can start the check on its way. I urge taxpayers to act before Dec. 5 for the advance payments so we can reissue the checks before the end of the year."

Taxpayers without access to the Internet who think they may be missing an advance child tax credit check should first check their records or contact their tax preparer before calling the IRS at 1-800-829-1040 to update their address before Dec. 5. Taxpayers who have moved since filing their last tax return can ensure the IRS has their correct address by filing Form 8822, Change of Address, with the IRS. Download the form or request it by calling 1-800-TAX-FORM (1-800-829-3676).

## Related Items:

- "Where's My Refund?" -- <a href="http://www.irs.gov/individuals/article/0">http://www.irs.gov/individuals/article/0</a>,id=96596,00.html
- "Where's My Advance Child Tax Credit?" -http://www.irs.gov/individuals/article/0,,id=111546,00.html
- Form 8822, Change of Address -- <a href="http://www.irs.gov/pub/irs-pdf/f8822.pdf">http://www.irs.gov/pub/irs-pdf/f8822.pdf</a>